A

YONG SENG YEOW

v.

INDAH WATER KONSORTIUM SDN BHD

B

COURT OF APPEAL, PUTRAJAYA
ZALEHA ZAHARI JCA
AHMAD MAAROP JCA
SULAIMAN DAUD JCA
[CIVIL APPEAL NO: W-02-946-2005]

C

7 SEPTEMBER 2009

ADMINISTRATIVE LAW: *Subsidiary legislation - Ultra vires - Whether Minister had acted beyond his powers conferred by Sewerage Services Act 1993 - Whether Regulations made thereunder ultra vires - Whether Sewerage Services Act 1993 empowered Minister to make regulations for imposing sewerage charges - Whether power of Minister to prescribe sewerage charges implied the power to devise mechanism for computing such charges - Whether charges based on the annual value of premises unreasonable - Sewerage Services Act 1993 - Sewerage Services (Charges) Regulations 1994*

D

E

CIVIL PROCEDURE: *Summary judgment - Leave to defend - Circumstances when defendant ought to be given leave to defend*

CIVIL PROCEDURE: *Summary judgment - Triable issues - Questions of law - Whether court may determine questions of law in a summary judgment application*

F

STATUTORY INTERPRETATION: *Subordinate legislation - Primary method of construction - Whether words to be given their natural and ordinary meaning - Sewerage Services (Charges) Regulations 1994*

G

WORDS & PHRASES: *'user' - Sewerage Services (Charges) Regulations 1994*

H

The plaintiff was a sewerage service contractor authorized under the Sewerage Services Act 1993 ('the Act') to *inter alia* provide sewerage services and to collect and retain charges for such service. The defendant was the president of a registered society, which owned a certain building ('the building') connected to the sewerage system operated by the plaintiff. The plaintiff sued the defendant to recover sewerage charges owing to the plaintiff from May 1997 to June 2002 in respect of the building. The defendant denied the liability of the society to pay the sewerage charges as it was neither the occupier

I

of the building nor the user of the sewerage services during the relevant period. It was not disputed that during the relevant period, a company – PCT – was the occupier of the said building pursuant to an agreement dated 7 January 1988 entered between the society and PCT. The terms of the agreement inter alia provided that the quit rent, rates and assessment payable in respect of the building would be paid by PCT. The defendant also challenged the validity of the Sewerage Services (Charges) Regulations 1994 ("the Regulations") under which the sewerage charges were imposed. The plaintiff successfully obtained summary judgment under O. 14 Rules of the High Court 1980 from the Senior Assistant Registrar ('SAR'). The SAR's decision was affirmed on appeal to the judge in chambers and hence the defendant's appeal to the Court of Appeal. The issues that had to be determined by the Court of Appeal were: (i) whether the society, as the owner of the building, was liable to pay the sewerage charges provided to the said building which was leased to and occupied by PCT; (ii) whether the regulations was *ultra vires* the Act; (iii) whether the charges imposed were unreasonable.

Held (dismissing the appeal)
Per Sulaiman Daud JCA:

(1) Order 14 is not intended to shut out a defendant. Where a defendant shows that he has a fair case for defence, or reasonable grounds for setting up a defence, or even a fair probability that he has a *bona fide* defence, he ought to have leave to defend. *Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd* (refd). (para 8)

(2) If there is a triable issue or question or for some other reason there ought to be a trial, it would be inappropriate for the entry of a summary judgment. A triable issue depends on the facts or laws arising from each case as disclosed in the affidavit evidence before the court. In an appropriate case, the court will not hesitate to decide questions of law, even if the question of law is of some complexity. If the court is satisfied that the defendant has no reasonable prospect of success on the question of law raised, summary judgment may be entered for the plaintiff accordingly. *Jacobs v. Booth Distillery Co* (refd); *Bank Negara Malaysia v. Mohd Ismail & Ors* (foll); *European Asian Bank AG v. Punjab & Sind Bank* (refd); *Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd* refd). (paras 9 & 17)

(3) The first and foremost elementary rule of construction is that if the words are in themselves precise and unambiguous no more is necessary than to expound those words in their natural and ordinary sense. A court in construing any written law must strive to give meaning to every word of the provision. *Re A Debtor (No 335 of 1947)* (foll). (paras 14 & 15)

(4) The word 'user' in the regulations has been given an extended meaning, referring to either the owner or occupier of a building with connected services. By giving the words used in the definition their ordinary meaning, it was apparent to the Court of Appeal that the intention of the maker of the regulations was to make the owner and the occupier of premises with connected services to be equally liable for the payment of sewerage charges under reg. 4 regardless whether the owner was in occupation of the said premises or otherwise. Such a construction was also consistent and in harmony with the provisions of reg. 11. (para 16)

(5) In prescribing the sewerage charges the Minister had not acted outside his power and jurisdiction thereby rendering the Regulations *ultra vires* the Act. The regulations were made pursuant to the powers conferred by s. 30(1) of the Act. Section 30 of the Act empowers the Minister to make regulations for the purpose of imposing sewerage charges where sewerage services are provided under the Act. The imposition of the sewerage charges was also consistent with the legislative scheme of the Act as a whole. *Carroll v. Attorney General* (foll); *McEldowney v. Forde* (foll). (paras 19, 20 & 21)

(6) The defendant did not advance any argument to support the assertion that the charges imposed were unreasonable. In any event, implicit in the power to prescribe sewerage charges was the power to provide a mechanism for the computation of such charges. In the instant case, in respect of commercial premises, the Minister had taken the annual value of the premises as the basis of such computation. The charges based on the annual value of the premises could not be considered unreasonable. (paras 22, 23, 24 & 25)

Bahasa Malaysia *Translation Of Headnotes*

Plaintiff adalah kontraktor perkhidmatan pembetungan yang diberikuasa di bawah Akta Perkhidmatan Pembetungan 1993 ('Akta') untuk, antara lain, menyediakan perkhidmatan pembetungan dan untuk memunggut dan menyimpan caj-caj untuk perkhidmatan itu. Defendan merupakan presiden sesuatu pertubuhan berdaftar yang memiliki satu bangunan ('bangunan tersebut') yang dihubungkan kepada sistem pembetungan yang dikendalikan oleh plaintif. Plaintif saman defendan untuk mendapat balik caj-caj pembetungan yang dihutang kepada plaintif dari Mei 1997 ke Jun 2002 berhubung dengan bangunan tersebut. Defendan menafikan liabiliti pertubuhan untuk membayar caj-caj pembetungan kerana ia bukan penghuni bangunan tersebut ataupun pengguna perkhidmatan pembetungan pada jangka masa yang relevan. Ia tidak dipertikaikan bahawa pada jangka masa relevan, sebuah syarikat – PCT – ialah penghuni bangunan tersebut mengikut suatu perjanjian bertarikh 7 Januari 1988 yang dilaksanakan di antara pertubuhan dan PCT. Terma-terma perjanjian, antara lain, menyediakan bahawa cukai tanah, kadaran dan taksiran yang mesti dibayar berkenaan dengan bangunan tersebut akan dibayar oleh PCT. Defendan juga mencabar keesahan Peraturan-peraturan Perkhidmatan Pembetungan (Caj-caj) 1994 ('Peraturan-peraturan') di bawah mana caj-caj pembetungan dikenakan. Plaintif berjaya memperolehi penghakiman terus di bawah A. 14 Kaedah-kaedah Mahkamah Tinggi 1980 dari Penolong Pendaftar Kanan ('PPK'). Keputusan PPK diesahkan atas rayuan ke Hakim dalam Kamar dan, oleh itu, defendan merayu ke Mahkamah Rayuan. Isu-isu yang perlu ditentukan oleh Mahkamah Rayuan ialah: (i) sama ada pertubuhan, sebagai pemilik bangunan tersebut, bertanggunjawab untuk membayar caj-caj pembetungan yang disediakan kepada bangunan tersebut yang telah dipajak kepada dan dihuni oleh PCT; (ii) sama ada Peraturan-peraturan adalah *ultra vires* Akta; (iii) sama ada caj-caj yang dikenakan merupakan tidak munasabah.

Diputuskan (menolak rayuan)
Oleh Sulaiman Daud HMR:

(1) Aturan 14 tidak berniat untuk menghalang seorang defendan. Di mana defendan membuktikan bahawa beliau mempunyai kes yang adil untuk pembelaan, atau alasan-alasan munasabah untuk menyediakan suatu pembelaan, atau pun sesuatu kemungkinan

bahawa beliau mempunyai pembelaan yang *bona fide*, beliau sepatutnya diberi kebenaran untuk membela. *Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd* (dirujuk).

(2) Jika terdapat isu atau soalan yang perlu dibicara atau ada sebab lain untuk mengadakan perbicaraan, ia tidak sesuai untuk penghakiman terus dicatatkan. Suatu isu yang perlu dibicara bergantung pada fakta-fakta atau undang-undang yang bangkit dari setiap kes seperti yang didedahkan dalam keterangan afidavit di depan mahkamah. Dalam kes yang sesuai, mahkamah tidak akan teragak-agak untuk menentukan soalan-soalan undang-undang, walaupun soalan undang-undang tersebut rumit. Jika mahkamah berpuas hati bahawa defendan tidak mempunyai peluang munasabah untuk berjaya atas soalan undang-undang yang dibangkitkan, penghakiman terus boleh dicatatkan untuk plaintif sewajarnya. *Jacobs v. Booth Distillery Co* (dirujuk); *Bank Negara Malaysia v. Mohd Ismail & Ors* (diikuti); *European Asian Bank AG v. Punjab & Sind Bank* (dirujuk); *Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd* (dirujuk).

(3) Rukun pentafsiran asas yang pertama dan terpenting ialah jika perkataan-perkataan sebenarnya tepat dan jelas ia hanya diperlukan untuk menerangkan perkataan-perkataan tersebut mengikut maksud mereka yang semula jadi dan biasa. Mahkamah apabila mentafsirkan apa-apa undang-undang bertulis mesti berusaha untuk memberi makna kepada setiap perkataan peruntukan itu. *Re A Debtor (No 335 of 1947)* (diikuti).

(4) Perkataan "pengguna" dalam Peraturan-peraturan telah diberi makna berlanjutan, iaitu merujuk kepada pemilik atau penghuni sebuah bangunan dengan perkhidmatan sambungan. Dengan memberi perkataan-perkataan yang digunakan dalam definasi tersebut makna yang biasa, ia adalah jelas kepada Mahkamah Rayuan bahawa niat pembuat Peraturan-peraturan ialah untuk menjadikan pemilik dan penghuni premis dengan perkhidmatan sambungan itu bersama-sama bertanggungjawab bagi pembayaran caj-caj pembetungan di bawah Peraturan 4 tanpa menghiraukan sama ada pemilik menghuni premis tersebut atau sebaliknya. Pentafsiran sebegitu juga konsisten dan berharmoni dengan peruntukan-peruntukan Peraturan 11.

(5) Dalam menetapkan caj-caj pembetungan Menteri tidak bertindak di luar kuasa dan bidangkuasanya dan dengan itu menyebabkan Peraturan-peraturan *ultra vires* Akta. Peraturan-peraturan dibuat mengikut kuasa-kuasa yang diberi oleh s. 30(1) Akta. Seksyen 30 Akta memberi kuasa kepada Menteri untuk membuat peraturan-peraturan bagi tujuan mengenakan caj-caj pembetungan di mana perkhidmatan pembetungan disediakan di bawah Akta. Pengenaan caj-caj pembetungan juga konsisten dengan skema perundangan Akta seluruhnya. *Carroll v. Attorney General* (diikuti); *McEldowney v. Forde* (diikuti).

(6) Defendan tidak mengemukakan apa-apa hujahan untuk menyokong penegasannya bahawa caj-caj yang dikenakan tidak munasabah. Walau apapun, tersirat dalam kuasa untuk menetapkan caj-caj pembetungan ialah kuasa untuk menyediakan satu mekanisme bagi pengiraan caj-caj sebegitu. Dalam kes semasa, berhubung dengan premis komersial, Menteri telah mengambil nilai tahunan premis sebagai dasar untuk pengiraan. Caj-caj berdasarkan nilai tahunan premis tidak boleh dianggap tidak munasabah.

Case(s) referred to:

Bank Negara Malaysia v. Mohd Ismail Ali Johor & Ors [1992] 1 CLJ 627; [1992] 1 CLJ (Rep) 14 SC ***(foll)***

Carroll v. Attorney General [1933] NZLR 1461 ***(foll)***

European Asian Bank AG v. Punjab & Sind Bank [1983] 2 All ER 508 ***(refd)***

Jacobs v. Booth Distillery Co [1901] 85 LT 262 ***(refd)***

Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd [1987] 1 CLJ 246; [1987] CLJ (Rep) 182 SC ***(refd)***

McEldowney v. Forde [1971] AC 632 ***(refd)***

Re A Debtor (No 335 of 1947) [1948] 2 All ER 533 ***(foll)***

Legislation referred to:

Rules of the High Court 1980, O. 14

Sewerage Services Act 1993, s. 30(1), (2)

Sewerage Services (Charges) Regulations 1994, regs. 2, 4, 7

Societies Act 1966, s. 9(c)

Other source(s) referred to:

Maxwell on Interpretation of Statues, 11th edn, p 2

A *For the appellant - Arthur Wang Ming Way (Aishah Fadin with him); M/s Arthur Wang Lian & Assoc*
For the respondent - Rosli Dahlan (Dinesh Nair with him); M/s Lee Hishammuddin Allen & Gledhill

[Appeal from High Court, Kuala Lumpur; Suit No: D4-22-335-2004]

B

Reported by Andrew Christopher Simon

JUDGMENT

C

Sulaiman Daud JCA:

[1] This is an appeal by the defendant against the decision of the High Court in dismissing his appeal against the order of the Senior Assistant Registrar ("SAR") allowing the plaintiff's application to enter summary judgment under O. 14 of the Rules of the High
D Court 1980 ("RHC"). After hearing submission of counsel for both parties we dismissed the appeal with costs. We now give our reasons.

Brief Facts

E

[2] The plaintiff is a sewerage service contractor authorized under the Sewerage Services Act 1993 ("the Act") to provide sewerage services, and to demand, collect and retain the sewerage charges for the services so provided. The defendant was at all material times the
F President of a society known as 'Persatuan Char Yong Fui Kuan' ("the society") and was sued in his capacity as such pursuant to s. 9(c) of the Societies Act 1966. The society is the owner of a building known as Wisma Char Yong ("the said building"). It is not disputed that the said building is and was at all material times connected to the sewerage system operated by the plaintiff.

G

[3] On 17 March 2004 the plaintiff issued the present writ against the defendant claiming the sum of RM 560,805, being the sewerage charges alleged to be due and owing by the defendant from May 1997 to June 2002 ("the relevant period") in respect of
H the said building.

[4] The defendant filed a defence dated 10 June 2004 in which he denied the liability of the society to pay the sewerage charge as it was neither the occupier of the said building nor the user of the
I sewerage services during the relevant period. The defendant also challenged the validity of the Sewerage Services (Charges) Regulations 1994 ("the regulations") under which the sewerage charges were imposed.

[5] It is not disputed that during the relevant period a company known as Pembangunan Cahaya Tulin Sdn Bhd ("PCT") was the occupier of the said building pursuant to an agreement dated 7 January 1988 entered between the society and PCT. It is also the terms of the agreement that all the quit rent, rates and assessment payable in respect of the said building shall be borne by PCT.

[6] By summons in chambers dated 9 July 2004, the plaintiff applied to enter summary judgment against the defendant for the said sum pursuant to O. 14 of the RHC. The application was allowed by the learned SAR, whose decision was affirmed on appeal to the judge in chambers. Hence the present appeal.

[7] There were two issues raised before the learned judge that were pursued before us. Firstly, whether the society, as the owner, was liable to pay the sewerage charges provided to the said building which was leased to and occupied by PCT, and secondly, whether the regulations is *ultra vires* the parent Act.

[8] Before determining the issues before us, we paused to remind ourselves on the general principles relating to the summary disposal of proceedings under O. 14 of the RHC. It is well settled that O. 14 is not intended to shut out a defendant. Where a defendant shows that he has a fair case for defence, or reasonable grounds for setting up a defence, or even a fair probability that he has a bone fide defence, he ought to have leave to defend (see: *Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd* [1987] 1 CLJ 246; [1987] CLJ (Rep) 182).

[9] If it is demonstrated that there is a triable issue or question or that for some other reason there ought to be a trial it is inappropriate for the entry of summary judgment (see *Jacobs v. Booth Distillery Co* [1901] 85 LT 262). In deciding whether or not there is a triable issue, Mohd Azmi SCJ in *Bank Negara Malaysia v. Mohd Ismail Ali Johor & Ors* [1992] 1 CLJ 627; [1992] 1 CLJ (Rep) 14 SC, said:

> In our view, basic to the application of all these legal propositions, is the requirement under O. 14 for the court to be satisfied on affidavit evidence that the defence has not only raised an issue but also that the said issue is triable. The determination of whether the issue is or is not triable must necessarily depend on the facts or laws arising from each case as disclosed in the affidavit evidence before the court.

With these guiding principles we now turn to consider the issues raised in the present appeal.

Whether Owner Not In Occupation Liable To Pay Charges

[10] With regard to this issue, we find it convenient to begin by referring to the provisions of the Act and the regulations that deal with sewerage charges. The power to impose sewerage charges is conferred on the Minister by s. 30(1) of the Act which reads as follows:

> 30(1) The Minister may from time to time by regulations prescribe, either separately or as a consolidated rate, sewerage charges, fees or levy which shall be paid by any person to whom sewerage services are provided under the Act.

[11] Section 30(2) of the Act empowers the Minister, by order published in the Gazette, to authorise a sewerage service contractor to demand, collect and retain sewerage charges so prescribed in respect of sewerage services provided by the contractor.

[12] Pursuant to the powers conferred by the said s. 30(1), the Minister made the Sewerage Services (Charges) Regulations 1994 which provide for the assessment, imposition and payment of sewerage charges. Regulation 4 sets out the rate of monthly sewerage charges payable in respect of the class of premises specified therein. Regulation 7 which provides for payment of sewerage charges reads as follows:

> **Payment of sewerage charges**
>
> 7. Any user to whom connected services or septic tank services have been provided shall within fourteen days of the date of the bill pay the monthly sewerage charges shown in the bill.

[13] The focus of the defendant's contentions revolves on the word "user" in the said rule reg. 7, which is widely defined in reg. 2 as follows:

> "user" means the owner or occupier of a government premise, or any person, firm, body corporate or other legal entity who is the owner or occupier of any domestic, commercial or industrial premises, as the case may be, provided with connected services or septic tank services.

[14] The core of the defendant's argument before this court and the court below is that the word "or" in the expression "owner or occupier" in the aforesaid definition must be read disjunctively such that the plaintiff has the option to sue either the owner or occupier, subject however to a condition that the owner or the occupier must be the user of sewerage services. The learned judge in rejecting such an argument said as follows:

> The qualification "… that either the owner or occupier must be the user of such services" is without merit for it is "user" itself that is defined as, *inter alia*, "owner or occupier …" The effect of the regulation is that the owner of the premises is liable regardless whether he is directly in occupation or not, for it is the premises that is supplied with the sewerage services.

[15] We fully agree with the learned judge. The first and foremost elementary rule of construction is that if the words are in themselves precise and unambiguous no more is necessary than to expound those words in their natural and ordinary sense (see *Maxwell on Interpretation of Statues* (11th edn) at p 2). A court in construing any written law must strive to give meaning to every word of the provisions. In *Re A Debtor (No 335 of 1947)* [1948] 2 All ER 533, Lord Greene said, at p 536:

> … and if there is one rule of construction for statutes and other documents, it is that you must not imply anything in them which is inconsistent with the words expressly used.

[16] In the regulations, the word "user" has been given an extended meaning, namely, either the owner or occupier of a building with connected services. By giving the words used in the definition their ordinary meaning, it is apparent to us that it is the intention of the maker of the regulations to make the owner and the occupier of premises with connected services to be equally liable for the payment of sewerage charges under reg. 4 regardless whether, in the case of the owner, he is in occupation of the said premises or otherwise. Such a construction is also consistent and in harmony with the provisions of reg. 11 which provides that the 'owner and the occupier of a premise to which sewerage services has been provided by a sewerage services contractor under these regulations shall be jointly and severally liable to pay the sewerage charges'. The appeal on this ground must necessarily fail.

Validity Of The Regulations

[17] The defendant challenged the validity of the regulations on two broad grounds: firstly, that the regulations were *ultra vires* the parent Act, and secondly that the sewerage charges imposed thereunder were unreasonable. These challenges will necessarily give rise to question of law. However, the existence of a real issue of law does not preclude the court from hearing an O. 14 application to resolve the issue so raised. The court will not hesitate, in an appropriate case, to decide questions of law under O. 14 application, even if the question of law is at first blush of some complexity and therefore takes a little longer to understand (see *European Asian Bank AG v. Punjab & Sind Bank* [1983] 2 All ER 508 at 515, and *Malayan Insurance (M) Sdn Bhd v. Asia Hotel Sdn Bhd, supra*). In short, if the court is satisfied that the defendant has no reasonable prospect of success on the question of law raised, summary judgment may be entered for the plaintiff accordingly.

[18] Before us, learned counsel for the defendant submitted that the Minister in prescribing the sewerage charges had acted outside his power and jurisdiction, hence rendering the regulations *ultra vires* the parent Act. With respect we are unable to agree with him.

[19] With regard to the challenge on the validity of a subordinate legislation as in the present case, Ostler J in *Carroll v. Attorney General* [1933] NZLR 1461 said, at p. 1478:

> The principle upon which the Courts determine the validity of regulations by Order in Council are well settled … They (the Courts) merely construe the Act under which the regulation purports to be made giving the statute such fair, large and liberal interpretation as will best attains its objects. Then they look at the regulation complained of. If it is within the objects and the intention of the Act, it is valid. If not however reasonable it may appear, or however necessary it may be considered, it is *ultra vires* and void … The object and intention of the Act can, of course be gathered only from the words used.

[20] The efficacy of judicial review of delegated legislation on substantive grounds depend on how broad is the statutory formula conferring power of delegated legislation (see *M.P. Jain on Administrative Law of Singapore and Malaysia*, 2nd edn). In *McEldowney v. Forde* [1971] AC 632, Lord Diplock summarized the approach to be taken in determining the issue of substantive *ultra vires* as follows:

> … first, to determine the meaning of the words used in the Act of Parliament itself and to describe the subordinate legislation which that authority is authorised to make, secondly to determine the meaning of the subordinate legislation itself and finally to decide whether the subordinate legislation complies with that description.

[21] The regulations in question clearly showed that it was made pursuant to the powers conferred by s. 30(1) of the Act. On its plain meaning, we are satisfied that the said s. 30 empowers the Minister to make regulations for the purpose of imposing sewerage charges in cases where sewerage services are provided under the Act. The imposition of the sewerage charges is also consistent with the legislative scheme of the Act as a whole which provide, among others, for the construction of sewerage systems, the management and operation thereof, including the authorization of sewerage services contractor to provide the sewerage services and to collect and retain the sewerage charges in respect thereof. Upon perusal of the regulations as a whole, we are also satisfied that all the provisions therein are within the regulation-making power as provided in s. 30 of the Act.

[22] We next turn to the question of 'unreasonableness'. The defendant, in his affidavit in reply affirmed on 5 October 2004, asserted that the sewerage charges, which is based on the annual value of the assessment rates of premises ("annual value"), is not related to the provisions, or the availability, of the sewerage services, and is therefore invalid. For the purposes of the regulations, "annual value" means, in respect of premises, the basis for assessment by the relevant local authority under the Local Government Act 1976.

[23] The basis of assessment of sewerage charges is provided in reg. 4 which prescribed different rates for domestic, commercial and industrial premises. The monthly sewerage charges for domestic users are prescribed at a fixed rate based on the type of dwelling houses or of the services provided. The building in question falls under the category "commercial premises" where sewerage charges are based on the annual value thereof, with a proviso for additional charges in the event the amount of water consumed exceeded the specified amount.

[24] It is pertinent to note that apart from merely referring to the bare assertion deposed in the defendant's affidavit in reply, learned counsel for the defendant did not advance any argument before us to support the assertion that the charges so imposed was unreasonable.

[25] In considering the present challenge it is again necessary to consider the extent of the power conferred by s. 30 of the Act. In our view it is implicit in the power to prescribe the sewerage charges that there is a power to provide a mechanism or a basis in the computation of such charges. In the present case, the Minister has, in the case of commercial premises, taken the annual value thereof as the basis of such computation. Having regard to the broad enabling provisions under the Act and the fact that sewerage charges are only payable in respect of premises provided with sewerage services, we are of the view that the imposition of the sewerage charges based on the 'annual value' of the premises in question cannot be considered unreasonable.

[26] Accordingly, the appeal is dismissed with costs. The decision of the learned judge is hereby affirmed. Deposit to the respondent to account for taxed costs.